

Medical Marijuana Tax Return Cultivator, Producer, & Dispensary

Mail original to: NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
CARSON CITY, NV 89706

TID#	
	FOR DEPARTMENT USE ONLY
PERIOD ENDING:	
DUE ON OR BEFORE:	
DATE PAID:	

If the address as shown is incorrect, please make any corrections before mailing the return. Use the space on the left for these corrections.

CULTIVATION FACILITY

1. TOTAL SALES MADE THIS PERIOD

1.

PRODUCTION FACILITY

2. TOTAL SALES MADE THIS PERIOD

2.

MEDICAL MARIJUANA DISPENSARY

3. TOTAL SALES MADE THIS PERIOD

3.

4. TOTAL COMBINED SALES MADE THIS PERIOD - (Line 1 + Line 2 + Line 3)

4.

5. TOTAL CALCULATED TAX [Line 4 x 2% (0.02)]

5.

6. CREDITS (Overpayments as determined by the Department)

6.

7. NET TAX DUE (Line 5 minus Line 6)

7.

8. PREVIOUS DEBITS (Outstanding Liabilities as determined by the Department)

8.

9. TOTAL AMOUNT DUE AND PAYABLE (Line 7 + Line 8)

9.

10. AMOUNT PAID

10.

MAKE CHECKS PAYABLE TO NEVADA DEPT OF TAXATION -- A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

Signature	Phone Number	Date
Title	FEIN of Business Named Above	

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. **THIS RETURN MUST BE SIGNED.**

Nevada Department of Taxation
MEDICAL MARIJUANA TAX RETURN

Definitions:

For the purposes of this document, the "*Department*" shall refer to the Nevada Department of Taxation.

The following definitions are to be used to determine the classification of the facility relating to the payment of the Medical Marijuana Tax.

Sales Price: The term "sales price" means the total amount for which medical marijuana is sold, valued in money, whether received in money or otherwise, without any deduction for:

1. The sellers cost for the medical marijuana sold
2. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, and any other expense incurred by the seller
3. Any amount for which credit is given to the purchaser by the seller
4. Any charges by the seller for any services necessary to complete the sale
5. Sales price does not include the amount of the seller's obligation for the excise tax on medical marijuana

Cultivation Facility: A "Cultivation Facility", as defined in NRS 453A.056 means a business that:

1. Is registered with the Division pursuant to NRS 453A.322; and,
2. Acquires, possesses, *cultivates*, delivers, transfers, transports, supplies or sells marijuana and related supplies to:
 - a. Medical Marijuana Dispensaries
 - b. Facilities for the production of edible marijuana products or marijuana-infused products or;
 - c. Other Cultivation Facilities

Production Facility (Facility for the production of edible marijuana products or marijuana infused products): as defined in NRS 453A.105: means a business that:

1. Is registered with the Nevada Division of Public and Behavioral Health of the Department of Health and Human Services pursuant to NRS 453.A.322 and
2. Acquires, possesses, manufactures, delivers, transfers, transports, supplies or sells edible marijuana products or marijuana-infused products to medical marijuana dispensaries

Medical Marijuana Dispensary: A "Medical Marijuana Dispensary", as defined in NRS 453A.115 means a business that:

1. Is registered with the Nevada Division of Public and Behavioral Health of the Department of Health and Human Services pursuant to NRS 453.322 and
2. Acquires, possesses, delivers, transfers, transports, supplies, sells or dispenses marijuana, edible marijuana, and marijuana-infused products, and related supplies and educational materials to the holder of a valid registry identification card

A "**Cultivation Facility**" may sell to another Cultivation facility, Production Facility or to a Medical Marijuana Dispensary. An excise tax is imposed on each wholesale sale in this State of marijuana made by the Cultivation Facility at the rate of 2 percent of the sales price. The excise tax imposed for those particular sales are the obligation of the Cultivation Facility.

A "**Production Facility**" may produce and sell edible marijuana or marijuana-infused products to a "Medical Marijuana Dispensary" only. An excise tax is imposed on each wholesale sale in this State of those products at the rate of 2 percent of the sales price. The excise tax imposed for those particular sales are the obligation of the Production Facility.

A "**Medical Marijuana Dispensary**" may sell or dispense marijuana, edible marijuana products or marijuana-infused products to the holder of a valid registry identification card. An excise tax is imposed on the retail sales price at the rate of 2 percent of the sales price for those products. The excise tax imposed for those particular sales are the obligation of the Medical Marijuana Dispensary.

Nevada Department of Taxation
MEDICAL MARIJUANA TAX RETURN

Instructions for filling out this form:

Determine the type of facility your entity is registered with the Nevada Division of Public and Behavioral Health of the Department of Health and Human Services. For businesses operating in multiple capacities i.e. a licensed Cultivation Facility may also be a Production Facility and/or a Medical Marijuana Dispensary. Each time the marijuana, edible marijuana, marijuana-infused products is sold, it is subject to be taxed i.e. the excise tax is calculated at the sales price if making a wholesale sale of marijuana, edible marijuana or marijuana infused products and the final retail sales price for those products when sold at retail.

Cultivation Facility:

Line 1: Enter the Total Sales for the period. The amount of which the product is sold determines the "sales price".

Production Facility:

Line 2: Enter the Total Sales for the period. The amount of which the product is sold determines the "sales price".

Medical Marijuana Dispensary:

Line 3: Enter the Total Sales of the marijuana product for the period. The amount of which the product is sold determines the "sales price".

Line 4: Combined Sales made this period. (Line 1 + Line 2 + Line 3)

Line 5: Total Calculated Tax. [Multiply Line 4 by 2% (0.02)]

Line 6: Credits: Enter the amount of overpayment of Medical Marijuana Tax made in prior reporting periods for which you have received a Department of Taxation credit notice. Credit notices received from the Department are not cumulative. Do not take the credit if you have applied for a refund. NOTE: Only credits established by the Department may be used.

Line 7: Net Tax Due: Line 5 minus Line 6. This amount is due and payable by the due date; the last day of the month following the applicable month.

Line 8: Previous Debts. Outstanding liabilities established by the Department: Enter only those liabilities that have been established for prior periods by the Department and for which you have received a liability notice from the Department.

Line 9: Total Amount Due and Payable. (Line 7 + Line 8)

Line 10: Amount Paid: Enter the total amount remitted with the return.

GENERAL INFORMATION:

Who Must File: Any business registered with the Nevada Division of Public and Behavioral Health of the Department of Health and Human Services as a Cultivation Facility, Production Facility, or a Medical Marijuana Dispensary. You must file a return even if no liability exists for the month.

Businesses that have ceased doing business in Nevada must notify the Department of Taxation in writing of the date the business ceased doing operations.

The Department will send written notice when a credit request has been processed and the credit is available for use/refund.

Please do not use/apply a credit prior to receiving Departmental notification that it is available.

PLEASE COMPLETE THE SIGNATURE PORTION OF THE RETURN AND SUBMIT TO THE "MAIL TO" ADDRESS PROVIDED

If you have questions concerning this return, please contact our Call Center at (866) 962-3707.

**** For up-to-date information on tax issues, be sure to check our website: <http://tax.nv.gov> ****